

RESOLUTION NO. 2014-28861

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE NORMANDY SHORES LOCAL GOVERNMENT NEIGHBORHOOD IMPROVEMENT DISTRICT ADOPTING THE FINAL AD VALOREM MILLAGE OF 1.1305 MILLS FOR FISCAL YEAR (FY) 2014/15 FOR THE NORMANDY SHORES LOCAL GOVERNMENT DISTRICT, WHICH IS ONE PERCENT (1.0%) LESS THAN THE "ROLLED-BACK" RATE OF 1.1391 MILLS.

WHEREAS, for the purpose of providing security services within the Normandy Shores neighborhood area, the Mayor and City Commission adopted Ordinance No. 93-2881 on October 20, 1993, which authorized the creation of the Normandy Shores Local Government Neighborhood Improvement District (District); and

WHEREAS, Section 200.065, Florida Statutes, specifies the method by which municipalities may fix the operating millage rate and adopt an annual budget for dependent taxing districts; and

WHEREAS, the maximum millage that can be approved by a simple majority (4/7) vote is 1.1750; anything beyond that requires a 5/7th vote; and

WHEREAS, on July 23, 2014, the City Commission, following duly noticed public hearing, adopted Resolution 2014-28675 which set the proposed operating millage rate for the District at 1.1305 mills for the purpose of providing security services within the District; and

WHEREAS, accordingly, on September 10, 2014, pursuant to Section 200.065 of the Florida Statutes, the City Commission, acting as the Board of Directors of the District, held its first duly noticed public hearing to consider the Tentative Ad Valorem Millage and Tentative Operating Budget (FY 2014/15) for the District; and

WHEREAS, accordingly, on September 30, 2014, pursuant to Section 200.065 of the Florida Statutes, the City Commission, acting as the Board of Directors of the District, held its second duly noticed public hearing and passed and adopted Resolution No. 2014-28761 which adopted the Final Ad Valorem Millage (FY 2014/15) for the District; and

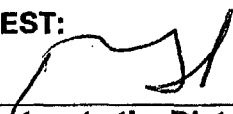
WHEREAS, on November 17, 2014, the City of Miami Beach received the Florida Department of Revenue's (DOR) notice that the City of Miami Beach was not in compliance with Truth-in-Millage (TRIM) law due to an error in the Budget Summary advertisement published in the Miami Herald on September 25, 2014; and

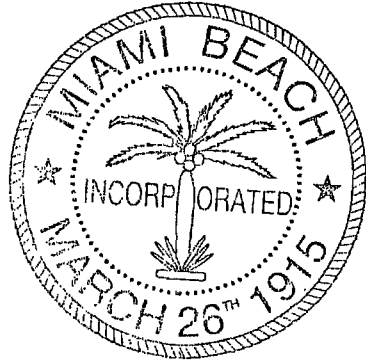
WHEREAS, a special City Commission meeting to hold the new final hearing as provided in DOR's notice has been scheduled for December 2, 2014 and has been duly advertised; and

NOW THEREFORE, BE IT DULY RESOLVED BY THE BOARD OF DIRECTORS OF THE NORMANDY SHORES LOCAL GOVERNMENT NEIGHBORHOOD IMPROVEMENT DISTRICT, that, following a duly noticed public hearing on December 2, 2014, the Board hereby adopts the Final Operating Millage rate of 1.1305 mills for the District for FY 2014/15, which is one percent (1.0%) less than the "Rolled-back" rate of 1.1391 mills.

PASSED and ADOPTED this 2nd day of December 2014.

ATTEST:


Secretary to the District




Chairperson of the District

APPROVED AS TO
FORM & LANGUAGE
& FOR EXECUTION


City Attorney

11/24/2014
Date

COMMISSION ITEM SUMMARY

Condensed Title:

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE NORMANDY SHORES LOCAL GOVERNMENT NEIGHBORHOOD IMPROVEMENT DISTRICT ADOPTING THE FINAL AD VALOREM MILLAGE RATE OF 1.1305 MILLS FOR FISCAL YEAR (FY) 2014/15 FOR THE NORMANDY SHORES LOCAL GOVERNMENT DISTRICT, WHICH IS ONE PERCENT (1.0%) LESS THAN THE "ROLLED-BACK" RATE OF 1.1391 MILLS.

Key Intended Outcome Supported:

Increase visibility of police; Maintain crime rates at or below national trends

Supporting Data (Surveys, Environmental Scan, etc.):

In the 2014 Community Survey, both residents and businesses reported the following areas for the City to address in an effort to improve public safety:

- Neighborhood safety during the day (Residents: 98%)
- Neighborhood safety during the evening/night (Residents: 88%)

Item Summary/Recommendation:


The FY 2014/15 proposed budget is \$222,000. The proposed budget provides for continual 24-hour security and includes two line items which were requested and approved by the Normandy Shores Neighborhood District Homeowners' Association on July 11, 2014. These include \$10,000 for security camera upgrades to the North Shore-Fairway entrance; and \$10,000 for potential additional costs related to the security gate project. The proposed budget is 1% (\$3,000) lower than the FY 2013/14 adopted budget.

The proposed ad valorem millage recommended by the Administration is 1.1305 mills. This millage rate will fund the proposed budget for the district. This millage rate is 0.1382 mills (10.9%) lower than the FY 2013/14 adopted millage of 1.2687. This tax levy would generate proceeds of \$151,900 (\$144,300 at 95%). The FY 2014/15 proposed millage rate will require a majority vote.

The rolled-back rate is the millage rate required to produce the same level of property tax revenue on FY 2014/15 as collected in FY 2013/14. The rate is calculated as 1.1391, or 0.1296 mills less than the millage rate adopted for FY 2013/14.

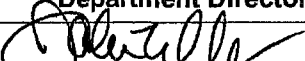
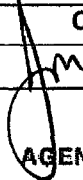
This item was originally adopted on September 30, 2014. On November 17, 2014, the Florida Department of Revenue (DOR) officially notified the City of Miami Beach that we are not in compliance with Truth-in-Millage (TRIM) law due to an error in the Budget Summary advertisement posted in the Miami Herald on September 25, 2014. Per DOR's requirements, this item will re-adopt the final ad valorem millage rate for the Normandy Shores Local Government District.

Advisory Board Recommendation:**Financial Information:**

Source of Funds:		Amount	Account
 OBPI	1		
	2		
	Total		

Financial Impact Summary The July 1, 2014 Certification of Taxable Value from the Miami-Dade Property Appraiser reflects a 10.7 percent increase in property tax values from the July 1, 2013 tax roll certification. The proposed millage rate for the FY 2014/15 budget results in property taxes of \$151,900 in the Normandy Shores Neighborhood District Homeowner's Association (\$144,300 at 95%).

City Clerk's Office Legislative Tracking:**Sign-Offs:**

Department Director	Assistant City Manager	City Manager
		



MIAMIBEACH

AGENDA ITEM

R7B1

DATE

12-2-14



MIAMI BEACH

City of Miami Beach, 1700 Convention Center Drive, Miami Beach, Florida 33139, www.miamibeachfl.gov

COMMISSION MEMORANDUM

TO: Mayor Philip Levine and Members of the City Commission

FROM: Jimmy L. Morales, City Manager

DATE: December 2, 2014

SUBJECT: **A RESOLUTION OF THE BOARD OF DIRECTORS OF THE NORMANDY SHORES LOCAL GOVERNMENT NEIGHBORHOOD IMPROVEMENT DISTRICT ADOPTING THE FINAL AD VALOREM MILLAGE RATE OF 1.1305 MILLS FOR FISCAL YEAR (FY) 2014/15 FOR THE NORMANDY SHORES LOCAL GOVERNMENT DISTRICT, WHICH IS ONE PERCENT (1%) LESS THAN THE "ROLLED-BACK" RATE OF 1.1391 MILLS.**

TRIM COMPLIANCE

This item was originally adopted on September 30, 2014. On November 17, 2014, the Florida Department of Revenue (DOR) officially notified the City of Miami Beach that we are not in compliance with Truth-in-Millage (TRIM) law due to an error in the Budget Summary advertisement posted in the Miami Herald on September 25, 2014. Per DOR's requirements, this item will re-adopt the final ad valorem millage rate for the Normandy Shores Local Government District.

ADMINISTRATION RECOMMENDATION

The Administration recommends that the Mayor and City Commission, acting in its capacity as the Board of Directors for the Normandy Shores Local Government Neighborhood Improvement District, adopt the attached resolution which authorizes the City Manager to transmit the following information to the Miami-Dade County Property Appraiser:

- 1) The final adopted millage rate of the Normandy Shores Neighborhood Improvement District for FY 2014/15:

General Operating 1.1305 mills (0.1382 decrease from last year)

- 2) The final adopted millage rate of 1.1305 mills is 1% less than the "Rolled-Back" Rate of 1.1391 mills.

The first public hearing on the tentative District millage rate and budget for FY 2014/15 was held on September 10, 2014. The second public hearing was held on September 30, 2014.

BACKGROUND

The Normandy Shores Local Government Neighborhood Improvement District, a dependent taxing district of its principal, the City of Miami Beach, was established in 1994 to provide continual 24-hour security to this gated community; FY 2014/15 represents its twenty-first year of operation.

It was established by Ordinance 93-2881, and has the authority *"to levy an ad-valorem tax on real and personal property of up to two mills, provided that no parcel of property will be assessed more than \$500 annually for such improvements"*. During FY 1998/99 the amount of annual funding to be provided by the City and the dependent status of the District were issues discussed by the Finance and Citywide Projects Committee. A determination was reached that the City would fund 35% of the annual cost of the operation of the community gate guard. This cost will eventually be funded from the golf course operation of the Normandy Shores Golf Course. It was further agreed that the City would continue to supplement the District at current levels until both issues were resolved. On August 29, 2002, the Administration met with the Normandy Shores Local Government Neighborhood Improvement District representatives and agreed to eliminate the \$500 cap on the highest valued home in the District. The enabling legislation was adopted by the Commission on September 25, 2002. This ensures that the City's contribution from the General Fund remains at 35% of the operating budget of the District.

PROCEDURE

The operating millage and budget for this dependent special taxing district must be adopted in accordance with Florida Statutes. This procedure requires that this Resolution be considered immediately after the millage and budget of the principal taxing authority, i.e., City of Miami Beach.

It also prescribes that a final millage be adopted first. This is accomplished by adopting a Resolution which states the percent increase or decrease over the "Rolled-back" rate, the percentage increase, and the millage rate be publicly announced before adoption of the millage resolution. Following this, another Resolution which adopts the final Normandy Shores District operating budget must be approved. (See accompanying District Budget Agenda item for details).

ANALYSIS

On July 1, 2014, the City received the 2013 Certification of Taxable Value from the Property Appraiser's Office stating that the taxable value for Normandy Shores is \$134,363,196 which includes an increase of \$91,358 in new construction, renovation, etc. The preliminary value represents an increase of \$13,023,331 from the July 1, 2013 Certification of taxable Value of \$121,339,865 (10.7 percent) and an increase of 11.5 percent over 2013's July 2013 value of \$120,557,974. It is important to note that the January 1, 2013 tax roll for Normandy Shores decreased by almost \$782,000 (0.6%) between the July 1, 2013 valuation and the July 1, 2014, due to appeals, adjustments, etc.

FY 2014/15 Budget

The current service level budget reflects budget increases or decreases necessary to provide the current level of services in the coming year. The FY 2014/15 budget totals \$222,000 and includes two line items which were requested and approved by the Normandy District Homeowners' Association on July 11, 2014. These include \$10,000 for security camera upgrades to the North Shore-Fairway entrance; and \$10,000 for potential additional costs associated with the new gate. The budget is 1% (\$3,000) lower than the FY 2013/14 adopted budget.

The ad valorem millage recommended by the Administration is 1.1305 mills. This millage rate will fund the current service level budget for the District. This millage rate is 0.1382 mills (10.9%) lower than the FY 2013/14 adopted millage of 1.2687. This tax levy would generate proceeds of \$151,900, which will be budgeted at 95%, \$144,300.

The rolled-back rate is the millage rate required to produce the same level of property tax revenue on FY 2014/15 as collected in FY 2013/14. The rate is calculated as 1.1391, or 0.1296 mills less than the millage rate adopted for FY 2013/14. The rolled-back millage rate tax levy would generate proceeds of \$153,059. The difference between the current service level and rolled-back rate levy is \$1,165. The adoption of the current service level millage of 1.1305 would require a majority vote of the Commission.

Further, pursuant to State Statute, the City may elect to approve millage rates above the rolled-back rate up to the constitutional cap of 10 mills subject to the following votes by the Commission or referendum:

- Option I: A majority of the approval of the Commission Millage is required to approve a millage up to 1.1750 (equivalent to a 1.69% increase in Property Tax revenues). The 3.15% increase is the state per capita personal income gain for the prior calendar year.
- Option II: A two-thirds approval (5 of 7 votes) of the Commission is required to approve a millage up to 1.2925 (equivalent to a 10% increase in Property Tax revenues above Option I).
- Option III: A unanimous approval of the Commission or referendum is required to approve a millage above 1.2925 mills

The proposed rate of 1.1305 requires a majority approval (4 of 7 votes) of the Commission.

It must be noted that in accordance with State Statute, there is a 10 mill operating cap which cannot be exceeded without voter approval. Combining both millages from the dependent district (1.1305) and the principal taxing authority (6.0237) totals 7.1542 mills, which is 2.8458 mills less than the 10 mill cap.

The first public hearing on the tentative District millage rate and budget for FY 2014/15 was held on September 10, 2014. The millage rate presented herein is that which was tentatively adopted at the end of the first public hearing on that day.

CONCLUSION

The City Commission, acting in its capacity as the Board of Directors of the District, should adopt the attached Resolution which establishes a final millage.

JLM/JW

A handwritten signature, possibly reading "JLM", enclosed within a circular or oval shape.



CITY OF MIAMI BEACH NOTICE OF PUBLIC HEARINGS

NOTICE IS HEREBY given that Public Hearings will be held by the Mayor and City Commission of the City of Miami Beach, Florida, in the Commission Chambers, 3rd floor, City Hall, 1700 Convention Center Drive, Miami Beach, Florida, on **Tuesday, December 2, 2014**, to consider the following:

5:01 p.m.

A Resolution Adopting: 1) The Final Ad Valorem Millage Of 5.7942 Mills For General Operating Purposes, Which Is Thirteen And Four-Tenths Percent (13.4%) More Than The "Rolled-Back" Rate Of 5.1076 Mills; And 2) The Debt Service Millage Rate Of 0.2295 Mills For Fiscal Year (FY) 2014/15. *Inquiries may be directed to the Budget & Performance Improvement Office at 305.673.7510.*

5:01 p.m.

A Resolution Adopting Final Budgets For The General, G.O. Debt Service, RDA Ad Valorem Taxes, Enterprise, Internal Service Funds, and Special Revenue Funds For Fiscal Year (FY) 2014/15. *Inquiries may be directed to the Budget & Performance Improvement Office at 305.673.7510.*

5:02 p.m.

A Resolution Of The Board Of Directors Of The Normandy Shores Local Government Neighborhood Improvement District Adopting The Final Ad Valorem Millage Rate Of 1.1305 Mills For Fiscal Year (FY) 2014/15 For The Normandy Shores Local Government District, Which Is One Percent (1.0%) Less Than The "Rolled-Back" Rate Of 1.1391 Mills. *Inquiries may be directed to the Budget & Performance Improvement Office at 305.673.7510.*

5:02 p.m.

A Resolution Of The Board Of Directors Of The Normandy Shores Local Government Neighborhood Improvement District Adopting The Final Operating Budget For Fiscal Year (FY) 2014/15. *Inquiries may be directed to the Budget & Performance Improvement Office at 305.673.7510.*

5:03 p.m.

A Resolution Adopting The Final Capital Improvement Plan For Fiscal Years (FY) 2014/15-2018/19 And Adopting The City Of Miami Beach Final Capital Budget For (FY) 2014/15. *Inquiries may be directed to the Budget & Performance Improvement Office at 305.673.7510.*

5:04 p.m.

A Resolution Of The Chairperson And Members Of The Miami Beach Redevelopment Agency, Adopting And Appropriating The Operating Budget For The City Center Redevelopment Area, The Anchor Shops And Parking Garage, And The Pennsylvania Avenue Shops And Parking Garage For Fiscal Year 2014/15. *Inquiries may be directed to the Budget & Performance Improvement Office at 305.673.7510.*

5:05 p.m.

A Resolution Of The Chairperson And Members Of The Miami Beach Redevelopment Agency (RDA), Adopting And Appropriating The Miami Beach Redevelopment Agency Capital Budget For Fiscal Year (FY) 2014/15 And Adopting The Capital Improvement Plan For Fiscal Years 2014/15 Through 2018/19. *Inquiries may be directed to the Budget & Performance Improvement Office at 305.673.7510.*

5:06 p.m.

A Resolution Adopting The First Amendment To The Capital Budget For Fiscal Year (FY) 2014/15. *Inquiries may be directed to the Budget & Performance Improvement Office at 305.673.7510.*

Interested parties are invited to appear at this meeting, or be represented by an agent, or to express their views in writing addressed to the City Commission, c/o the City Clerk, 1700 Convention Center Drive, 1st Floor, City Hall, Miami Beach, Florida 33139. Copies of these items are available for public inspection during normal business hours in the City Clerk's Office, 1700 Convention Center Drive, 1st Floor, City Hall, Miami Beach, Florida 33139. This meeting, or any item therein, may be continued, and under such circumstances, additional legal notice need not be provided.

Pursuant to Section 286.0105, Fla. Stat., the City hereby advises the public that if a person decides to appeal any decision made by the City Commission with respect to any matter considered at its meeting or its hearing, such person must ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. This notice does not constitute consent by the City for the introduction or admission of otherwise inadmissible or irrelevant evidence, nor does it authorize challenges or appeals not otherwise allowed by law.

To request this material in alternate format, sign language interpreter (five-day notice required), information on access for persons with disabilities, and/or any accommodation to review any document or participate in any City-sponsored proceedings, call 305.604.2489 and select 1 for English or 2 for Spanish, then option 6; TTY users may call via 711 (Florida Relay Service).

Rafael E. Granado, City Clerk
City of Miami Beach